



March 20, 2023

Reporting the NYS Health Care and Mental Hygiene Worker Bonus (HWB) on the CFR

The following is supplemental guidance for OASAS, OMH, OPWDD, DOH, SED and OCFS providers on the reporting of the HWB on the NYS Consolidated Fiscal Report (CFR).

In February 2023, the New York State Society of Certified Public Accountants (NYSSCPA) released a non-authoritative communication on the accounting of the HWB that pertains to Not-For-Profit and For-Profit entities. The non-authoritative communication was emailed to the Not-For-Profit Organizations and Health Care committees' members of the NYSSCPA and indicated "...the receipt and subsequent disbursement of the bonus funds would be accounted for as an agency transaction and only flow through the Statement of Financial Position/Balance Sheet." An alternative to the suggested balance sheet transaction approach might be to record the receipt and subsequent disbursement of the HWB as revenue and expenses.

Full and Abbreviated CFRs

On the audited financial statements...

- If the HWB is accounted as a balance sheet transaction, then report it on the CFR on the applicable line(s) of Schedule CFR-2A and **do not** report the HWB on any other Core, Claiming and/or Supplemental schedule.
- If the HWB is accounted for as revenue and expenses, then report it on the CFR on the applicable line(s) of Schedule CFR-2A and as reconciling items on the Reconciliation Worksheet (where applicable) and **do not** report the HWB on any other Core, Claiming and/or Supplemental schedule.

Article 28 Abbreviated and Mini-Abbreviated CFRs

The HWB is not reported on an Article 28 Abbreviated or Mini-Abbreviated CFR.